726

NOTIFICATION.

No. L. 12913—Ml. 152-52-13, dated Bangalore, the 14th November 1952.

In exercise of the powers conferred by section 46 (1) (h) read with section 61 (b) (xii) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951), the Government of Mysore is pleased to make the following MODEL RULES, for the levy and collection of a tax on shops and other places where a business or profession is carried on for purposes of profit, payable by the person or persons engaged in the business or profession.

MODEL RULES.

1. Tax on shops and other places in the Municipality where a business or profession is carried on for purposes of profit, payable by the person or persons engaged in the business or profession shall be levied by the Municipal Council at the rates specified in the schedule.

2. The tax shall be payable in advance in two equal half yearly instalments in April and October of every year or in one lumpsum if the assessee so desires.

3. No shop or other places of business or profession shall be liable to be taxed under these Rules in respect of any half year in which the person liable to pay the tax was engaged in the business or profession for a period of less than sixty days in the aggregate within the Town.

4. Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment, shall be entitled to refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his giving up the business or profession has been given to the President, Municipal Council, and no remission or refund shall take effect for any period, previous to the day of the delivery of such notice.

721

SCHEDULE.

(See Rule 1.)

Maximum rates of tax on shops and other places of business or profession.

Items	Sort					
	1st	2nd	3rd	4th	5th	6th
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. *Shops.*— for each shop per year.						
2. Other places where business or profession is carried on for purposes of profit. For each shop or place per year.						

By Order of His Highness the Maharaja,

A. S. KHALEEL,
Secretary to Government;
Local Self-Government Department.